

EXHIBIT C

(REDACTED VERSION)

2096

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CHARTERED

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April 8, 2008

STAMP AND RETURN

RECEIVED

APR 08 2008

VIA HAND DELIVERY

Ken Fiscus
Universal Service Administrative Company
2000 L Street, N.W.
Eighth Floor
Washington, D.C. 20036

USAC

Signature *A. Williams*

Re: Progress International, LLC (Form 499 ID: 825928)
Revised Form 499-Q Filings

Dear Mr. Fiscus:

Pursuant to our recent telephone discussion, on behalf of Progress International LLC ("Progress"), I am enclosing revised 499-Q telecommunications revenue reports to correct erroneous revenue information reported on the forms originally filed on or before May 1, 2007, August 1, 2007, and November 1, 2007.

Progress is a wholesale provider of telecommunications services with its corporate headquarters in Houston, Texas, and its center of operations in Monterrey, Mexico. Because 100% of its revenues are international "carrier's carrier" revenues, Progress is exempt from contribution to the federal Universal Service Fund.

In 2007, on the 499-Q telecommunications revenue reports due May 1, August 1, and November 1, Progress incorrectly reported a large proportion of its revenues as being end-user U.S. telecommunications revenues. Unfortunately, this error was not discovered until the company began receiving Universal Service Fund contribution invoices from USAC. The invoiced contributions now total nearly \$800,000, an amount that is far in excess of what Progress is able to pay.

Ken Fiscus
April 8, 2008
Page 2

Attached are the original, signed revisions on behalf of Progress for its 499-Q filings in which it had originally misreported its revenue. The attached forms correctly reflect the company's status as a "carrier's carrier" with zero assessable revenues. Progress requests immediate processing of these revisions.


Progress sincerely regrets the errors it committed in filing its 499-Q's from May through November 2007. While it has been unable to determine with certainty how these errors occurred, Progress believes it was due to employee turnover resulting in an inexperienced administrative employee incorrectly interpreting the reporting categories set forth on the Form 499-Q. Because this was clearly an error, it would be unfair and punitive to enforce collection of the invoiced amounts, which do not correspond to any end-user revenues the company has ever received or expected to receive.

Moreover, Progress utterly lacks the financial wherewithal to pay the invoiced amounts. As a wholesale telecommunications provider, Progress by nature operates with very slim margins. Even assuming USAC performs a "true up" based on the subsequently-filed Form 499-A's corresponding to 2007 and 2008, the prospect of having the balance restored to zero in over a year provides no comfort to Progress, which will face severe financial hardship as it struggles to pay a massive balance that it never expected to have to pay. Progress is aware of the availability of a deferred payment option that would spread out payments over a 12-month period; however, this would similarly provide no relief as the entire amount would come due well before the balance is restored to zero by operation of the true-up process.

For all of these reasons, it would be extreme and inequitable to enforce collection of the outstanding amounts billed to Progress because of its errors in completing past Form 499-Q's. Progress therefore requests that USAC immediately accept the attached revisions and remove all outstanding contribution balances from Progress's account.

Please contact the undersigned at 703-584-8670 if any questions arise concerning the above-referenced enclosures or if you require any additional information.

Sincerely,


Steven M. Chernoff
Counsel for Progress International LLC

Enclosures

FCC Form 499-Q Telecommunications Reporting Worksheet

Quarterly Filing for Universal Service Contributors

>>> Please read instructions before completing <<<

Approval by OMB
3060-0855

Block 1: Contributor Identification Information

101

Filer 499 ID

825928

102 Legal name of reporting entity

PROGRESS INTERNATIONAL LLC

103 IRS employer identification number

742720257

104 Name telecommunications provider is doing business as

PROGRESS

105 Holding company [All affiliated companies should show same name here.]

IXC INTERNATIONAL LLC

106 FCC Registration Number (FRN)

00058885090

107 Complete mailing address of reporting entity's corporate headquarters

1090 OLD KATY RD
HOUSTON, TX 07669

Block 2: Contact Information

108 Person who completed this worksheet

First LUIS

MI J

Last

MONTES

109 Telephone number of this person

52

(81)

-

1247

7717

110 Fax number of this person

52

(81)

-

1247

7701

111 Email of this person

lmones@marcatel.net

112 Billing address and billing contact person:
[Bills for Universal Service contributions will be sent to this address.]

Block 3: Contributor Historical and Projected Revenue Information

113 Year of historical revenue information

114 Indicate which quarterly filing this represents

Filing due
☐ February 1
☒ May 1
☐ August 1
☐ November 1

Historical revenues for

October 1 - December 31 (prior year)

January 1 - March 31

April 1 - June 30

July 1 - September 30

Projected revenues for

April 1 - June 30

July 1 - September 30

October 1 - December 31

January 1 - March 31 (following calendar year)

Historical billed revenues with no allowance or deductions for uncollectibles. See instructions.

Total
Revenues
(a)

Interstate
Revenues
(b)

International
Revenues
(c)

115 Telecommunications provided to other universal service contributors for resale as telecommunications or as interconnected VoIP

116 End-user telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues

117 All other goods and services

Column (b) and (c) not requested

118 Gross-billed revenues from all sources [sum of above]

for Lines 117 and 118

119 Projected gross-billed end-user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues

120 Projected collected end-user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues

Block 4: CERTIFICATION: to be signed by an officer of the reporting entity

121 I certify that the revenue data contained herein are privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to sections 0.459, 52.17, 54.711 and 64.604 of the Commission's Rules.

I certify that I am an officer of the above-named reporting entity, that I have examined the foregoing report and to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true, that said Worksheet is an accurate statement of the affairs of the above-named company for the quarter and that the projections of gross-billed and collected revenues represent a good-faith estimate based on company procedures and policies.

122 Signature

Cesar Santacruz

123 Printed name of officer

First CESAR

MI E

Last

SANTACRUZ

124 Position with reporting entity

GENERAL COUNSEL

125 Email of officer || Required if available ||

csantacruz@marcatel.net

126 Date

February 27, 2008

127 This filing is:

☐ Original filing

☒ Revised filing [revisions due within 45 days of original filing deadline]

Do not mail checks with this form. Send this form to: Form 499 Data Collection Agent c/o USAC 2000 L Street, N.W. Suite 200 Washington DC, 20006
For additional information regarding this worksheet contact Telecommunications Reporting Worksheet Info: (888) 641-8722 or via e-mail: Form499@universalservice.org

PERSONS WILLFULLY MAKING FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

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FCC Form 499-Q
February 2007

FCC Form 499-Q Telecommunications Reporting Worksheet
 Quarterly Filing for Universal Service Contributors

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103	IRS employer identification number	742720257		
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105	Holding company [All affiliated companies should show same name here.]	IXC INTERNATIONAL LLC		
106	FCC Registration Number (FRN)	00058885090		
107	Complete mailing address of reporting entity's corporate headquarters	1090 OLD KATY RD HOUSTON, TX 07669		

Block 2: Contact Information	
108	Person who completed this worksheet
109	Telephone number of this person
110	Fax number of this person
111	Email of this person
112	Billing address and billing contact person: [Bills for Universal Service contributions will be sent to this address.]

Block 3: Contributor Historical and Projected Revenue Information	
113	Year of historical revenue information
114	Indicate which quarterly filing this represents
	<input type="checkbox"/> February 1 <input type="checkbox"/> May 1 <input checked="" type="checkbox"/> August 1 <input type="checkbox"/> November 1
	Historical revenues for October 1 - December 31 (prior year) January 1 - March 31 April 1 - June 30 July 1 - September 30
	Projected revenues for April 1 - June 30 July 1 - September 30 October 1 - December 31 January 1 - March 31 (following calendar year)
Historical billed revenues with no allowance or deductions for uncollectibles. See instructions.	
	Total Revenues (a)
	Interstate Revenues (b)
	International Revenues (c)
115	Telecommunications provided to other universal service contributors for resale as telecommunications or as interconnected VoIP
116	End-user telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues
117	All other goods and services
118	Gross-billed revenues from all sources [sum of above]
119	Projected gross-billed end-user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues
120	Projected collected end-user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues

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122	Signature
123	Printed name of officer
124	Position with reporting entity
125	Email of officer Required if available
126	Date
127	This filing is: <input type="checkbox"/> Original filing <input checked="" type="checkbox"/> Revised filing [revisions due within 45 days of original filing deadline]

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FCC Form 499-Q
 February 2007

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 February 2007